IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF DELAWARE

ETHYPHARM S.A. FRANCE &)
ETHYPHARM S.A. SPAIN,)
)
Plaintiffs) C.A. No. 04-1300 (SLR)
)
V.) JURY TRIAL DEMANDED
)
BENTLEY PHARMACEUTICALS, INC.)
)
Defendant.)
)

DEFENDANT BENTLEY PHARMACEUTICALS, INC.'S DISCLOSURE STATEMENT PURSUANT TO FEDERAL RULE OF CIV. PRO. 7.1

Pursuant to Federal Rule of Civil Procedure 7.1, defendant Bentley

Pharmaceuticals, Inc. ("Bentley") states that it does not have a parent corporation. As of

June 30, 2005, Citigroup, Inc. owned 13.38% of Bentley's stock. No other publicly held

company owns 10% or more of Bentley's stock.

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Dated: August 5, 2005

By: /s/ David E. Moore

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CERTIFICATE OF SERVICE

I, David E. Moore, hereby certify that on October 20, 2005, the attached document was hand delivered to the following persons and was electronically filed with the Clerk of the Court using CM/ECF which will send notification of such filing(s) to the following and the document is available for viewing and downloading from CM/ECF:

Francis J. Murphy, Jr. Murphy, Spadaro & Landon 1011 Centre Road Suite 210 Wilmington, DE 19805

I hereby certify that on October 20, 2005, I have Federal Expressed the documents to the following non-registered participants:

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By: /s/ David E. Moore

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